#*** #*** #**# #**#

THE UNITED STATES PATENT AND TRADEMAL OFFICE

In re the Application of: Satoru KOMATSU et al.

Filed

: Concurrently herewith

For

: METHOD AND APPARATUS FOR CONNECTING COMMUNICATION DEVICE VIA IP NETWORK

Serial No.

: Concurrently herewith

September 12, 2000

Assistant Commissioner of Patents Washington, D.C. 20231

SUB-POWER OF ATTORNEY

S I R:

I, Aaron B. Karas, Reg. No. 18,923 attorney of record herein, do hereby grant a sub-power of attorney to Linda S. Chan, Reg. No. 42,400, Jacqueline M. Steady, Reg. No., 44,354 and Harris A. Wolin, Reg. No. 39,432 to act and sign in my behalf in the above-referenced application.

Respectfully submitted,

Aaron B. Karas

Reg.No 18,923

HELFGOTT & KARAS, P.C. 60th FLOOR EMPIRE STATE BUILDING NEW YORK, NY 10118 DOCKET NO.:FUSA17.732 LHH:power

Filed Via Express Mail Rec. No.: EL522338301US

On: September 12, 2000

By: Lydia Gonzalez

Any fee due as a result of this paper, not covered by an enclosed check may be charged on Deposit Acct. No. 08-1634.